



STATE BOARD OF EQUALIZATION  
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Third District, Long Beach  
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Second District, Ontario

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Fourth District, Los Angeles

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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Room 121, Sacramento**  
**November 18-19, 2003**  
**NOTICE AND AGENDA**

**Tuesday, November 18, 2003**

Agenda items occur sequentially. When circumstances warrant, the Chairwoman may modify the order of items as they appear on the agenda.

**BOARD COMMITTEE MEETINGS\* (convenes at 9:30 a.m.)**

❖ **LEGISLATIVE COMMITTEE**

Ms. Carole Migden, Chairwoman  
Ms. Margaret Shedd, Staff (916) 322-2376

Set forth below are suggestions for Property Taxes and Business Taxes (General, Sales and Use Tax, and Special Taxes) legislation to be sponsored by the Board in the second year of the 2003-2004 Legislative Session. Additional suggestions will be included on the agenda for January 2004.

➤ **2004 Legislative Proposals – Property Taxes**

- ☐ Amend Section 63.1 of the Property Taxes Law to provide that the existence of a stepparent will not disqualify a grandchild from receiving the grandparent-grandchild change in ownership exclusion when the stepparent is still considered to be a “child” (as a son-in-law or daughter-in-law) of the grandparent for purposes of the parent-child change in ownership exclusion.
- ☐ Amend section 63.1 of Property Taxes Law to extend the filing time to claim a parent-child exclusion, from six months to one year after the date of mailing a notice of supplemental or escape assessment.
- ☐ Amend section 214 of the Property Taxes Law to add limited liability companies to the list of qualifying entities for the welfare exemption.
- ☐ Amend section 220.5 of the Property Taxes Law to eliminate the need to sign the annual claim form for the historical aircraft exemption before a notary public or a member of the assessor’s office.
- ☐ Amend Section 24002.5 of the Government Code to clarify the 30-day period in which a person elected or appointed to the office of assessor must obtain a temporary appraiser’s certificate from the Board of Equalization.
- ☐ Repeal obsolete Sections 218.1 and 5180 of the Property Taxes Law.
- ☐ Authorize the Board to prescribe the content and form of the preliminary change in ownership report, after consultation with the California Assessors’ Association.
- ☐ Amend Section 830 of the Property Taxes Law to delete the penalty cap on state assessees and add Sections 750 and 828.5 to make state assessees subject to the same penalties as local assessees for making false oral or written statements related to their assessments or in seeking an assessment reduction.
- ☐ Amend Section 830 of the Property Taxes Law to allow the Board to partially abate state assessee penalties.

- 2004 Legislative Proposals – Business Taxes (Sales and Use Tax)
  - ☐ Amend section 7093.8 of the Sales and Use Tax Law to reauthorize the Board to waive any penalties and interest on unpaid sales and use taxes owed by eligible taxpayers to the extent that the underlying tax liability is paid.
  - ☐ Add section 6458 to the Sales and Use Tax Law to provide a 1 percent discount for the timely and accurate filing of sales and use tax returns by new permittees.
  - ☐ Add sections 6511.1, 7204.01, and 7271.01 to, and amend section 6592 of, the Revenue and Taxation Code to allow the Board to assess a penalty when a taxpayer fails to furnish the required local tax and special taxing district tax return schedules at the time a sales and use tax return is filed.
  - ☐ Amend section 6480.1 of the Revenue and Taxation Code, to include a reference of the new state and local sales tax statutes for the computation of the sales tax prepayment on motor vehicle fuel, aircraft jet fuel, and diesel fuel.
  - ☐ Renumber duplicate section 6480.3 of the Revenue and Taxation Code as section 6480.9.
- 2004 Legislative Proposals – Business Taxes (Special Taxes)
  - ☐ Amend sections 43350, 45351, 46301, 50120.1, and 55101 of the Revenue and Taxation Code to delete obsolete section references.
  - ☐ Amend section 43152.14 of the Revenue and Taxation Code to delete the requirement to file a return for the Childhood Lead Poisoning Prevention Fee.
  - ☐ Amend section 46156 of the Oil Spill Response, Prevention, and Administration Fee Law to authorize the Board to grant relief of the penalty for failure to file an information report for the Oil Spill Response Fee.
  - ☐ Amend sections 43201 and 55061 of the Revenue and Taxation Code to make it clear that when the Board collects a tax or fee assessed by another state agency, that it is appropriate for the Board to issue a notice of determination as the billing mechanism.
- 2004 Legislative Proposals – Business Taxes (Sales and Use Tax)
  - ☐ Amend Section 15609 of the Government Code to require the Members of the Board to meet at least 12 times a year, instead of monthly, in Sacramento and other locations in the state.

#### ❖ BUSINESS TAXES COMMITTEE

Mr. John Chiang, Chairman

Mr. Ramon Hirsig, Staff (916) 445-1441

- Proposed regulation regarding process for reviewing transactions (sales) and use tax (district tax) distribution inquiries (Regulation 1828, Process for Reviewing Transactions and Use Tax Distribution Inquiries).
- Proposed regulatory changes to clarify duration of nexus for purposes of collecting and remitting use tax by out-of-state retailers engaged in business in this state (Regulation 1684, Collection of Use Tax by Retailers).

#### ❖ CUSTOMER SERVICES AND ADMINISTRATIVE EFFICIENCY COMMITTEE

Mr. Bill Leonard, Chairman

Ms. Jerri Dale, Staff (916) 445-6188

- 2004-05 Legislative Budget Change Proposals
  - ☐ Resources to implement and administer provision of SB 20
  - ☐ Resources to implement and administer provision of SB 1049
  - ☐ Resources to implement and administer provision of AB 71
  - ☐ Resources to implement and administer provision of AB 1666
- Taxpayers' Bill of Rights Annual Report – Business Taxes
- Taxpayers' Bill of Rights Annual Report – Property Taxes

❖ **PROPERTY TAXES COMMITTEE**

Mr. Claude Parrish, Chairman

Mr. David Gau, Staff (916) 445-1516

- Assessors' Handbook Section 577, Assessment of General Aircraft

**BOARD MEETING\*\* (convenes upon adjournment of the Property Taxes Committee)**❖ **PROPERTY TAX HEARINGS – PETITIONS FOR REASSESSMENT OF UNITARY VALUE**

- ☐ Otay Mesa Generating Facility, LLC (1134), 223878 – “CF”
- ☐ Pastoria Energy Facility, LLC (1131), 223879 – “CF”
- ☐ Metcalf Energy Center, LLC (1133), 223880 – “CF”
- ☐ Delta Energy Center, LLC (1128), 223881 – “CF”
- ☐ Calpine Construction Finance Company, LP (1132), 223882 – “CF”
- ☐ Cabrillo Power I, LLC (1106), 225285 – “CF”
- ☐ Cabrillo Power II, LLC (1107), 224892 – “CF”
- ☐ El Segundo Power, LLC (1110), 224764 – “CF”
- ☐ Long Beach Generation, LLC (1111), 225286 – “CF”
- ☐ Larkspur Energy, LLC (1142), 224756 – “CF”
- ☐ Indigo Generation, LLC (1141), 224754 – “CF”
- ☐ Elk Hills Power, LLC (1126), 224226 – “CF”
- ☐ AES Alamitos, LLC (1100), 222549 – “CF”
- ☐ AES Redondo Beach, LLC (1101), 222550 – “CF”
- ☐ AES Huntington Beach, LLC (1102), 222551 – “CF”
- ☐ AES Placerita, Inc. (1146), 224763 – “CF”
- ☐ SFPP, LP (461), 224890 – “CF”
- ☐ All American Pipeline, LP (465), 224027 – “CF”
- ☐ All American Pipeline, LP (465), 225290 – “CF”
- ☐ El Paso Natural Gas Company (197), 224873 – “CF”
- ☐ Global Crossing Telecommunications, Inc. (2207), 224223 – “CF”
- ☐ Global Crossing North American Network, Inc. (7536), 224224 – “CF”
- ☐ SBC ASI (7885), 222966 – “CF”
- ☐ SBC California (279), 222552 – “CF”
- ☐ Citizens Telecommunications Company of California (284), 224857 – “CF”
- ☐ NTT America, Inc. (7732), 224949 – “CF”
- ☐ Comcast Phone of California, LLC (7553), 224483 – “CF”
- ☐ Qwest Interprise America, Inc. (7577), 222779 – “CF”
- ☐ Alpine PCS, Inc. (2746), 224049 “CF”
- ☐ West Coast P.C.S. (2745), 224225 – “CF”
- ☐ AB Cellular Holding, LLC (2547), 224201 – “CF”
- ☐ Bay Area Cellular Telephone Company (2502), 224204 – “CF”
- ☐ Napa Cellular Telephone Company (2628), 224209 – “CF”
- ☐ Nevada County Cellular Corporation (2676), 224210 – “CF”
- ☐ Visalia Cellular Telephone Company (2641), 224215 – “CF”

- ☐ Bakersfield Cellular Telephone Company (2622), 224205 – “CF”
- Cagal Cellular Communications Corporation (2611), 224206 – “CF”
- AT&T Wireless Services of California, LLC (2606), 224208 – “CF”
- AT&T Wireless PCS, LLC (2749), 224211 – “CF”
- Redding Cellular Partnership (2639), 224212 – “CF”
- Salinas Cellular Telephone Company (2637), 224213 – “CF”
- Santa Barbara Cellular Systems, Ltd. (2626), 235463 – “CF”
- Yuba City Cellular Telephone Company (2643), 224216 – “CF”
- Dobson Cellular Systems, Inc. (2675), 224217 – “CF”
- Santa Cruz Cellular Telephone Company (2630), 224218 – “CF”
- ☐ BT Americas, Inc. (7758), 224608 – “CF”

## ❖ TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

### A. Legal Appeals Matters

- Petition for Rehearing
  1. Santa Ynez Band of Mission Indians, 37763
- Hearing Notice Sent – No Response
  2. Larry’s Auto Sales, Inc., 164577
- Hearing Request Withdrawn
  3. K-Mart Corporation, 162539
- Case Heard But Not Decided
  4. Cardinal Health 110, Inc. (formerly Whitmire Distribution Corporation), 30641

### B. Franchise and Income Tax Matters

- Decisions
  1. Douglas and Janine Leishear, 205946
  2. Murray Stein, 203452
  3. OII Third Partial Consent Decree Cash Acct. Escrow, 139239

### C. Homeowner and Renter Property Tax Assistance Matters

- Decision
  1. Lorraine C. Bryant, 202289

### D. Sales and Use Taxes Matters

- Redeterminations
  1. AT&T Communications, Inc., 152004
  2. Wanpen Pirom, 111824

### E. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

- Credit and Cancellation
  1. Universal Instruments Corporation, 235267
- Refund
  2. HR Textron, Inc., 198086

### F. Property Tax Matters

- Petitions for Reassessment of Unitary Value
  1. Duke Energy Moss Landing, LLC (1103), 225284 – “CF”
  2. Duke Energy Morro Bay, LLC (1104), 225287 – “CF”
  3. Duke Energy Oakland, LLC (1105), 224880 – “CF”
  4. Duke Energy South Bay, LLC (1118), 224889 – “CF”
  5. Mirant Potrero, LLC (1108), 224116 – “CF”
  6. Mirant Delta, LLC (1109), 224114 – “CF”

**❖ TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT****G. Legal Appeals Matters**

- Petitions for Rehearing
  1. Jewelry Doctor, Inc., 89000112920
  2. Sam D'Ambrosio, 145476
  3. Arrow International, Inc., 138595
- Hearing Request Withdrawn
  4. E. R. Squibb & Sons, Inc., 105409
  5. Kiewit Pacific Company, 145697
  6. Winkler Advertising, Inc., 89000658260, 89000658270
- Petitions for Release of Seized Property
  7. Malkiat Singh, 237061
  8. Vanco Foods, Inc., 239692

**H. Franchise and Income Tax Matters**

- Decisions
  1. Susan L. Abel, 209051
  2. American General Realty Investment Corporation, Inc., 156726
  3. Max Azria, 204976
  4. Stephen Balakirsky, 197555
  5. Maurice E. Banks, 195427
  6. Kim D. Bell, 208992
  7. Emeteria Bolo, 212917
  8. California Style Home Collections, LLC, 213528
  9. Dora Chung, 202286
  10. Cinema Plaza Partners, LP, 207907
  11. Roger Louis DeFosse, 208752
  12. Wilson C. A. Dunn, 207682
  13. Good Earth Enterprises, Inc., 208809
  14. Gregory J. Hobbs and Patricia Ann Martin, 187092
  15. LaVonne Hodgson, 195038
  16. Joe Kauffman, 209881
  17. Walter H. Kopinski, 215504
  18. Kandis Malefyt, 210097
  19. Jose G. Nunez, 215271
  20. Stephen E. and Barbara J. Pazian, 193379, 207901
  21. Matthew Joseph Peddecord, 202128
  22. Rebecca and Charles R. Ramsay, III, 209593
  23. Oscar and Joyce Sesma, 203456
  24. E. Sylvia Simpson, 206174
  25. Kenneth J. and Susan Slee, 195037
  26. William and Margaret Sticklen, 196904
  27. Today's Desserts, Inc., 202270
  28. Eric A. Wallace, 205964
  29. Robert G. and Pamela D. Wright, 215112
  30. Yanonali Properties, LLC, 202043
  31. Isaac and Shoshana Yetiv, 214767
- Petitions for Rehearing
  33. Darryl F. LaFountaine, 90044
  34. Kenneth A. Sauer and Eliza B. Sauer, 190269

**I. Homeowner and Renter Property Tax Assistance Matters**

- Decisions
  1. Eva Carrillo, 209614
  2. Oswald Estrada, 207688
  3. Rosalinda Lewis, 196636
  4. Darrell George Magee, 212817
  5. Latrina McCullun, 218276

6. Christine Nardico, 209877
7. Gilbert Rodriguez, 208519
8. Gwen Swan, 209540
9. Zhao Rong Wang, 212513
- Petitions for Rehearing
10. Theopolis Jackson, 197509
11. Philip Jevanian, 203083
12. Virginia M. Larson, 170719

#### **J. Sales and Use Taxes Matters**

- Redeterminations
  1. Iron Mtn Off Site Data Prtctn, Inc., 207665
  2. R. C. Collet, Inc., 119162
  3. Weigh-Tronix, Inc., 198275
  4. Kelly Juergensen Letts, 195974
  5. Oakwood Mobile Homes, Inc., 218318
  6. 21<sup>st</sup> Century Graphics, 142836
- Denials of Claims for Refund
  7. Consolidated Electrical Dstrs., Inc., 222092
  8. Cisco Systems, Inc., 238681

#### **K. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds**

- Credits and Cancellations
  1. Application Engineering Corporation, 195764
  2. Masaru Yoshimoto, 187434
  3. Tweeter of California, Inc., 239617
- Refunds
  4. Aquaria, Inc., 238732
  5. La-Salle Paper Company, 206925
  6. Allsale Electric, Inc., 223477
  7. Soligen, Inc., 211754
  8. Ellison Machinery Company Northern California, 113319
  9. F P C, Inc., 208345
  10. American Honda Finance Corporation, 115777
  11. Cisco Systems, Inc., 202949
  12. Provident Central Credit Union, 238680
  13. Operon Technologies, Inc., 240363
  14. Dadant & Sons, Inc., 239501
  15. Toshiba Machine Company America, 19454
  16. Polytec PI, Inc., 220271
  17. Visger Precision, Inc., 219266
  18. Ando Corporation, 146222
  19. Pacific Coast Bldg. Products, Inc., 224769
  20. Manugistics, Inc., 201849
  21. American Equipment Company, Inc., 143620
  22. KGP Telecommunication, Inc., 161361
  23. Bloomberg LP, 219639
  24. Ivy Hill Corporation, 80555
  25. Chep USA, 182696
  26. Ford Motor Company, 240192
  27. Chevrolet Motor Division, 240591
  28. Barclays Global Investors, N.A., 240586
  29. E\*Trade Group, Inc., 239163
  30. Pacific American Securities, LLC, 196902
  31. Rochdale Securities Corporation, 240297
  32. Westminster Research Assoc., Inc., 240551
  33. Montgomery Asset Management, LLC, 240498
  34. Caymus Vineyards, 237161

35. Donn R. Roberts Enterprises, Inc., 182273
36. Champion Solutions Group, Inc., 224071
37. Premier Waterworld Sacramento, Inc., 239845
38. Cox Communications, PCS, LP, 201896
39. I.D. Business Solutions, Inc., 224143
40. Optonics, Inc., 234590
41. Martini Ranch San Diego, LLC, 194653
42. Anda Networks, Inc., 219262
43. Edison Material Supply, LLC, 236870
44. Agilent Technologies, Inc., 224066
45. Schweitzer Eng. Labs, Inc., 171505
46. Gambro Renal Products, Inc., 239695
47. Gambro Renal Products, Inc., 239699
48. Kern Schools Federal Credit Union, 133023
49. Evant, Inc., 193755
50. Strouds Acquisition Corporation, 187973
51. Xenogen Corporation, 168069
52. BP West Coast Products, LLC, 220969
53. Palm, Inc., 238679
54. OfficeMax, Inc., 204961
55. Mann Packing Company, Inc., 145365
56. Fresh Latitudes World Café, Inc., 220267
57. Industry Color Printing, Inc., 138525
58. Lobel Financial Corporation, 209749
59. Alliance Credit Union, 188802
60. California Coast Credit Union, 216920
61. Sunrise Telecom Inc. of Delaware, 217179
62. Cal State Cntrl C.U. of North Bay, 240298

#### **L. Special Taxes Matters – Credits, Cancellations, and Refunds**

##### ➤ Refunds

1. First Student, Inc., 114796
2. Reassure America Life Ins. Company, 172838 – “CF”
3. Tokio Marine & Fire Ins. Company, Ltd., 239169 – “CF”
4. Reassure America Life Ins. Company, 213190 – “CF”
5. Reassure America Life Ins. Company, 213191 – “CF”
6. Grocers Specialty Company, 219581
7. Metropolitan Life Insurance Company, 240628 – “CF”

#### **M. Property Tax Matters**

##### ➤ Petitions for Reassessment of Unitary Value

1. Sierra Pacific Power Company (146), 224741 – “CF”
2. Southern California Edison Company (148), 223875 – “CF”
3. North Baja Pipeline, LLC (180), 224479 – “CF”
4. Mojave Pipeline Company (187), 224891 – “CF”
5. Sprint Communications Company, LP (2014), 224150 – “CF”
6. Cable & Wireless USA, Inc. (2035), 224220 – “CF”
7. VIA Wireless, LLC (2747), 224222 – “CF”
8. Terabeam Corporation (2765), 224189 – “CF”
9. 360 Networks (USA), Inc. (7779), 224950 – “CF”
10. 01 Communications, Inc. (7791), 224761 – “CF”
11. Touch America, Inc. (7877), 224472 – “CF”

##### ➤ Petitions for Reassessment and Penalty Abatement on Unitary Value

12. UbiquiTel, Inc. (2751), 224221 – “CF”
13. Talk America, Inc. (7677), 223877 – “CF”

##### ➤ Petition for Penalty Abatement on Unitary Value

14. Mountain Utilities, LLC (185), 223803 – “CF”

- Petitions for Reassessment on Nonunitary Value
  15. Santa Maria Valley Railroad Company (869), 225288 – “CF”
  16. Sierra Railroad Company (871), 225254 – “CF”
- Petition for Penalty Abatement on Unitary Escaped Assessment
  17. Enhanced Global Convergence Services, Inc. (7855), 238385 – “CF”

❖ **TAX PROGRAM NONAPPEARANCE MATTERS — NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE**

**N. Property Tax Matters**

- Unitary Escaped Assessments
  1. Harbor Cogeneration Company (1145) – “CF”
  2. Alliance Payphone, Inc. (7973) – “CF”
- Unitary and Nonunitary Escaped Assessments
  3. SBE California (279) – “CF”
    - AT&T Communications, Inc. (2310) – “CF”
    - Bay Area Cellular Telephone Company (dba AT&T Wireless Services) (2502) – “CF”
    - GTE Mobilnet of California, Ltd. Partnership (dba Verizon Wireless Services) (2606) – “CF”
    - AT&T Wireless Services of California, LLC (dba AT&T Wireless Services) (2606) – “CF”
    - Sprint Telephony PCS, LP (2720) – “CF”
    - Sprint Spectrum, LP (dba Sprint PCS) (2722) – “CF”
    - Nextel of California, Inc. (2737) – “CF”
    - Alpine PCS, Inc. (2746) – “CF”
    - Ubiquitel (2751) – “CF”

❖ **CHIEF COUNSEL MATTERS – RULEMAKING**

**O. Business Taxes**

- [Proposed Adoption of Amendments to Sales and Use Tax Regulation 1591, Medicines and Medical Devices](#)
  1. Regulation 1591, Medicines and Medical Devices, is proposed to be amended to interpret, implement and make specific Revenue and Taxation Code section 6369. Amendments are proposed to provide that sales of breast and tissue expanders are exempt from tax under defined conditions.

❖ **CHIEF COUNSEL MATTERS – NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE**

**P. Property Taxes**

- State Assessee Procedures
  1. [Written and oral testimony and information provided to the Board in State Assessee Appeals](#)
- Findings and Decisions
  2. TCAST Communications, Inc. (7625), 214613

❖ **ADMINISTRATIVE SESSION**

- Consent Agenda
  - ❑ [Approval of Board Employee Retirement Resolutions](#)
    - George H. Fong
    - Robert N. McCanne
    - Charlotte Paliani
    - Marie R. Romero
    - Lee Smith
  - ❑ [Approval of Board Employee Resolution](#)
    - Jennifer Willis
  - ❑ [Approval of Board Meeting Minutes](#)
    - September 10-11, 2003
  - ❑ [Assessors' Handbook Section 531, Residential Building Costs - Section 1, Section 2, Section 3 and Section 4](#)
  - ❑ [Assessors' Handbook Section 534, Rural Building Costs - Section 1, Section 2 and Section 3](#)
  - ❑ [Assessors' Handbook Section 581, Equipment Index and Percent Good Factors](#)
  - ❑ [2004 Timberland Production Zone Values](#)



- Presentation of Retirement Resolution for Charlotte Paliani
- Presentation of Board Resolution for Jennifer Willis
- [Effects of Proposition 10 on Cigarette and Tobacco Products Consumption](#)

➤ **BOARD COMMITTEE REPORTS**

- ❑ Approval of Board Committee Minutes
  - Legislative Committee
  - Business Taxes Committee
  - Customer and Administrative Efficiency Committee
  - Property Taxes Committee

❖ **CLOSED SESSION**

- Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax Code, § 6901, 7093.5, 30459.1 and 50156.11)
- Pending Litigation: Status Report on Department of Toxic Substances Control v. BOE, Real Party in Interest Bechtel Petroleum Operations, Inc. Petition for Writ of Mandamus (Sacramento Co. Sup. Ct. No. 01CS00894).
- Discussion and action on Personnel Matters (Govt. Code, § 11126(a))

**Wednesday, November 19, 2003**

**BOARD MEETING\*\* (convenes at 9:30 a.m.)**

❖ **CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

- ❑ Howard Marcus, 183969
- ❑ Long Term Investment Trust, 158367, 198764

❖ **SPECIAL TAXES APPEALS HEARING**

- ❑ American Bankers Life Assurance Company of Florida, 185747 – “CF”  
American Bankers Insurance Company of Florida, 83069 – “CF”

❖ **SALES AND USE TAX APPEALS HEARINGS**

- ❑ Jerames Industries, Inc., 112004
- ❑ Rima Naif Hamati, 132983
- ❑ R.J.E. Trade International, Inc., 84138
- ❑ Steven R. Maruta, 134881
- ❑ Whitewater West Industries, Ltd., 161041
- ❑ Royal Jade House, Inc., 128624, 160280

**BOARD/ASSESSORS' MEETING\*\*\* (convenes upon adjournment of the Board Meeting)**

- **State Fiscal Situation**  
Discussion of the State Budget
- [Taxpayers' Rights Advocate](#)  
Discussion of assessment issues covered in the Taxpayers' Rights Advocate's Annual Report
- **Legislative Update**  
Discussion of property tax legislation and emerging issues in 2004 legislation

➤ **Legal Issues**

Discussion of current legal issues and recent court cases affecting assessors and the Board of Equalization

If you would like specific information regarding items on this Board Notice and Agenda, please telephone (916) 322-2270 or e-mail: [MeetingInfo@boe.ca.gov](mailto:MeetingInfo@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Deborah Pellegrini, Chief  
Board Proceedings Division

- \* Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.
- \*\* Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.
- \*\*\* Public comment on any agenda item will be accepted at that meeting.

"CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.

Agenda items occur sequentially. When circumstances warrant, the Chairwoman may modify the order of items as they appear on the agenda. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394, or e-mail [Gary.Evans@boe.ca.gov](mailto:Gary.Evans@boe.ca.gov), to make special arrangements.